

# 2020 Senior Levy Webinar

Presented by:

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## WELCOME!



If you cannot hear me, please adjust your volume settings accordingly. If you are still experiencing connection issues, please call Tabettha Antonelli at (360) 534-1361 for assistance.

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## SB 6212 – Affordable Housing



- Expands the use of the funds
- Very-low income households, and affordable homeownership, owner-occupied home repair, & foreclosure prevention programs for low-income households. Effective 10/1/2020

## SB 6305 – Library Bonds



- Library bond term extended from 6 to 20 years
- Library capital facilities areas – formation and taxation authority in a single ballot rather than separately.
- Requires supermajority voter approval

## SB 6415 Fire & RFA Benefit Charge



- Expands 6 year benefit charge to 6 years, 10 years or permanent
- Initial charge – 60% voter approval
- Continued 6 or 10 year – majority approval
- Continued permanent charge – 60% voter approval

## ESSB 5522 - Annexation



- Alternative annexation method for code cities via inter-local agreement



## ESHB 2588 - Special Purpose Districts



- Unauditable special purpose districts
- County impose separate property tax or special assessment within original boundary
- Tax or assessment same limits as original district
- \$5.90 & Const. 1% limit same as Co. General levy
- Levy limit not subject to 1<sup>st</sup> levy

## 2018 Legislation!



### ESSB 6614 – State School Levies

- 2021 Tax Year – Continue rate based - \$2.70 per market value



**COMING SOON**

**2019 SLIDE**

 **Property Tax Advisory**

Property Tax Advisories are interpretive statements authorized by RCW 34.05.230.

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**RCW 84.52.070 – Certification of levies to assessor**

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## Property Tax Advisory

Property Tax Advisories (PTA) are interpretive statements issued by the Department of Revenue under authority of RCW 34.05.230. PTAs explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. They are advisory for taxing officials and taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the PTA.

PTA XX.X.20XX

Issue Date: , 20XX

**DRAFT DOCUMENT FOR DISCUSSION ONLY, NOT FOR DISTRIBUTION. THIS DOCUMENT IS SUBJECT TO ADDITIONAL REVIEW, NOTICE, AND APPROVAL BEFORE FINAL ADOPTION CAN OCCUR**

### Levy Certification Requirements

Purpose – Clarify when and how a county legislative authority or taxing district must certify levy amount(s) to the county assessor.

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## RCW 84.52.070

1. County legislative authority requirement to certify levy amounts to the assessor on or before 11/30
2. Taxing districts with the authority to levy their property tax amount direct to the assessor on or before 11/30
3. Levy consequence if the certifications do not occur timely and the assessor certifies assessed values to the districts at least 12 working days before 11/30.



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## Who has the authority to make a property tax levy?

Fire Districts:

- RCW 52.16.030
- RCW 52.16.040
- RCW 52.26.150

Cemetery Districts:

- RCW 68.52.290



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## How to certify

- Attested to in writing
- Creates a record of the official action taken

**CERTIFIED**

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Common questions we receive or  
common issues in the levy audits





## 2021 Tax year Implicit Price Deflator - 0.602%

- Levy limit factor – RCW 84.55.005
- District population < 10,000 – Limit factor 101%\*
- District population 10,000 or more - Limit factor 100.602%\*
- District population 10,000 or more, with a substantial need document – Limit factor up to 101%

(\*Assuming the district has adopted a document authorizing an increase (RCW 84.55.120) otherwise the limit factor is 100%) <sup>17</sup>

## Substantial Need Statement & Levy Lid Lift

The levy limit may be exceeded if approved by the voters in the taxing district.

Two types:

Single year

Multi year

RCW 84.55.050



# **CERTIFIED**

RCW 84.48.130 - Assessor must certify both the locally and state assessed utility values to the districts once they have received the certified values from DOR.

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## Administrative Refunds

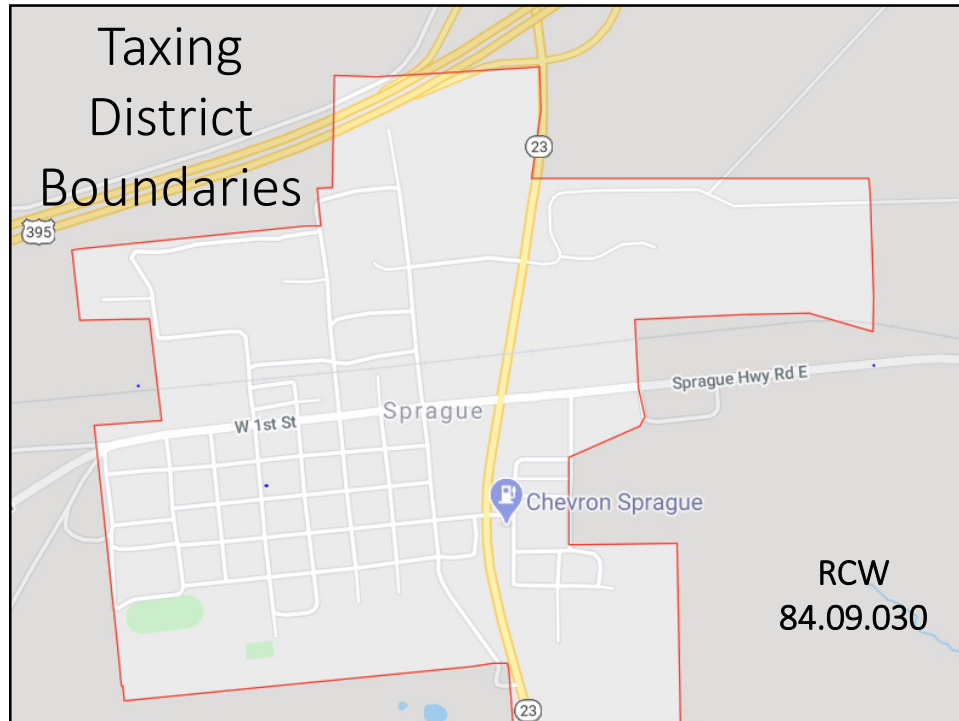
### RCW 84.69.180

What does the refund levy include?

- Refunds paid or to be paid, plus
- Taxes abated or canceled, offset by supplemental taxes made within the prior 12 months.



**RCW 84.55.070**



## Document Authorizing an Increase



Ordinance / Resolution No. 2017-01  
RCW 84.55.120

WHEREAS, the Commissioners of CH/PC Fire Dist. 15 has met and considered  
(Governing body of the taxing district) (Name of the taxing district)  
its budget for the calendar year 2018; and,

WHEREAS, the districts actual levy amount from the previous year was \$ 37,212.81 ; and,  
(Previous year's levy amount)

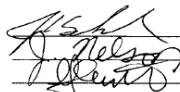
WHEREAS, the population of this district is ☐ more than or ☒ less than 10,000; and now, therefore,  
(Check one)

BE IT RESOLVED by the governing body of the taxing district that an increase in the regular property tax levy is hereby authorized for the levy to be collected in the 2018 tax year.  
(Year of collection)

The dollar amount of the increase over the actual levy amount from the previous year shall be \$ 2,253.90 which is a percentage increase of 6.0657% from the previous year. This increase is exclusive of  
(Percentage increase)

additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, solar, biomass, and geothermal facilities, and any increase in the value of state assessed property, any annexations that have occurred and refunds made.

Adopted this 9th day of November, 2017.

  
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## Wholly unimproved property RCW 52.16.170(1)



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## Tax Roll Certification Requirements – RCW 84.52.080

- Include consolidate tax and levy rate
- Written certification by assessor
- Delivered to county treasurer on or before January 15<sup>th</sup>, *taking a receipt from the treasurer*
- *Abstract of roll to county auditor*





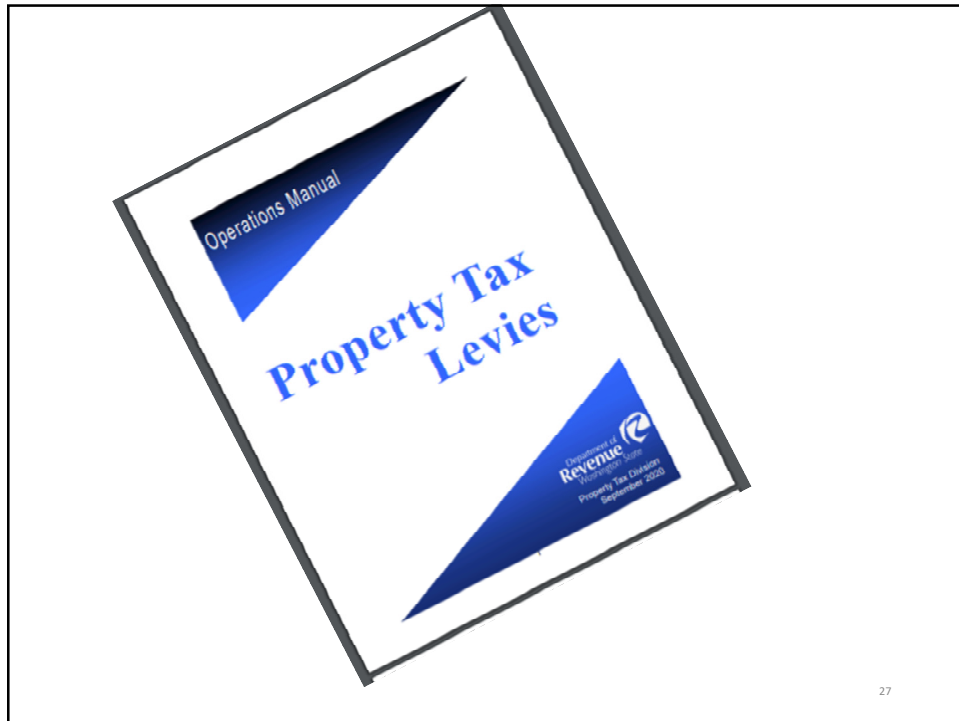


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## 2021 Tax Year Levy Audits



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## Contact Information:

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**360-534-1427**

## Senior Levy Course Evaluation

